



**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK**

In re

CUSTOMS AND TAX ADMINISTRATION
OF THE KINGDOM OF DENMARK
(SKATTEFORVALTNINGEN) TAX REFUND
SCHEME LITIGATION

This document relates to:
19-cv-01871.

MASTER DOCKET

18-md-2865 (LAK)

JUDGMENT

WHEREAS, after a Jury Trial before the Honorable Lewis A. Kaplan, United States District Judge, it is hereby

ORDERED, ADJUDGED, AND DECREED that Plaintiff Skatteforvaltningen ("SKAT") has judgment against defendants John van Merkensteijn and Starfish Capital Management LLC Roth 401(K) Plan, jointly and severally, on its fraud claims in the amount of \$200,266.25, plus pre-judgment interest in the amount of \$186,115.93, less the amount of \$121,056.01 credited against the judgment, for a total judgment of \$265,326.16, plus interest to accrue thereon at the rate prescribed by 28 U.S.C § 1961. The Clerk of Court is directed to enter judgment in favor of SKAT accordingly; and it is further

ORDERED, ADJUDGED, AND DECREED that, without affecting the finality of this final judgment in any respect, the Court hereby reserves jurisdiction over such matters as may properly come before the Court, including enforcement of the judgment; and it is further

ORDERED, ADJUDGED, AND DECREED that, upon the entry of this final judgment, the above-captioned case is closed.

DATED: New York, New York

March 15, 2025

SO ORDERED:



Lewis A. Kaplan
United States District Judge

TAMMI M. HELLWIG



Clerk of Court

BY:



Deputy Clerk